the Government have passed the necessary legislation on the subject, adopting the British Indian Excise duty to come into force from 1st April 1934. A revenue of Rs 2·50 lakhs is expected from this source. At present, no duty is levied on the export of cardamoms. It is proposed either to levy a small duty on the export of cardamoms or to raise the assessment on cardamom lands, whichever will be more convenient to the cardamom cultivators. A revenue of Rs ·60 of a lakh is estimated under this head. The net receipt from the Cochin Harbour Scheme is estimated at Rs 11 lakhs. The question of the revision of tariff values on the produce of the cocoanut tree is engaging the earnest attention of Government.

The fall of Rs 2·80 lakhs in revenue is expected mainly under Excise and Interest.

Excise.—The anticipated fall of Rs ·74 of a lakh is under Abkari and Opium due to the lower rentals fetched in the recent auction sales of the biennial contract and to the expected fall in consumption.

Interest.—The decrease of Rs ·67 of a lakh is due to less receipts under current and short term deposits in the Bank.

Expenditure charged to Revenue.

8. The demands of the several departments for expenditure during the next year have been carefully scrutinised both by the Government and the Standing Finance Committee and the grants fixed after a full consideration of the requirements of the various departments. The total expenditure thus provided for in the budget estimate for the next year is Rs 230·33 lakhs. This is Rs 7·44 lakhs less than the revised estimate for the current year. I shall now proceed to deal with the more important items.

9. *Land Revenue.*—The expenditure for the next year is estimated as Rs 9·81 lakhs or Rs ·36 of a lakh less than the revised estimate for the current year. The decrease is due mainly to the fact that the period of the Special Officer appointed for drafting a settlement memorandum would cease with the close of the current year.

The work of Jenmikaram Settlement started in pursuance of Section 40 (*c*) of the Jenmi and Kudiyan Amendment Regulation, XII of 1108, is in progress. The special post of the State Jenmikaram Settlement Officer has been abolished with effect from 1st Vrischikam 1109 and the Land Revenue and Income-tax Commissioner put in charge of the supervision and control of the Jenmikaram Settlement work. The Dewan Peishkars of Quilon, Trivandrum and Kottayam have also been invested with appellate powers under the Jenmi and Kudiyan Regulation and they have been made responsible

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[Mr. R. Nilakanta Pillai.]

for the supervision and inspection of the Jenmikaram Settlement work of their subordinate officers. Out of the 2,10,298 cases filed up to the end of Meenam last, only 66,145 cases have so far been disposed of. The large quantity of work yet remaining to be done has to be pushed through as expeditiously as possible in the best interests of both the Jenmis and the Kudiyans. The additional temporary staff of Jenmikaram officers is therefore being continued and a sum of Rs 66,745 has been provided in the Land Revenue budget for the Jenmikaram Settlement work. It is hoped that the work would be completed by the close of next year.

Survey.—The sub-division survey of several acres of waste lands in the taluks of Pattanamtitta, Kunnattur, Kottarakara and Pattanapuram is pending completion. Meanwhile, large portions of unsurveyed minor circuits are already under occupation. This means loss of revenue to Government and it is proposed to appoint a temporary staff for the completion of the work. Provision has also been made for the continuence of the temporary establishment for checking Paduval Sub-division sketches, as also of the Survey School, Kottayam. Of about 2,800 acres of land that have so far been surveyed by the temporary staff in the Mannankandam valley, it has been ascertained that 875 acres are fit for paddy cultivation and 1,000 acres, day lands easily convertible into wet lands.

10. *Taxes on Income.*—It is now 12 years since the Income-tax Regulation was brought into force. But, the revenue from that source has not shown any substantial improvement. In fact, the revenue during the last two years was even less than what it was during the previous 8 years. This fall is, no doubt, partly due to the present economic depression. There are, however, reasons to believe that there is some leakage of revenue owing to the inadequacy of the existing assessing agency. The present collectors of incom-tax are the Dewan Peishkars, the Commissioner, Devicolam, the Assistant Dewan Peiskars and the Tahsildars. Saddled as these officers with their multifarious, functions, they find very little time to devote to their income-tax work. It is therefore proposed to appoint two full-time Collectors, one for the Municipal towns of Trivandrum and Nagercoil and the other for Quilon and Alleppey. The two Collectors will be in charge of all assessment work in their jurisdiction except that relating to companies. The Dewan Peishkars will continue to attend to the assessment of companies within their respective jurisdictions and will also hear and dispose of appeals against the orders of the two new Collectors, as well as of the Assistant Dewan Peishkars. It it proposed to try this experiment for a year and watch results

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